THE TOBACCO DUTY (TOWN OF BOMBAY) ACT, 1857 AND THE BOMBAY (DISTRICT) TOBACCO ACT, 1933 (SUSPENSION) ACT, 1945.

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*BOMBAY ACT No. XI OF 1945.[1]

[THE TOBACCO DUTY (TOWN OF BOMBAY) ACT, 1857 AND THE BOMBAY (DISTRICT) TOBACCO ACT, 1933 (SUSPENSION) ACT, 1945.]

[*28th April 1945.*]

An Act for the suspension of the Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933.

WHEREAS pursuant to an agreement the Government of Bombay has accepted the offer of the Government of India to pay a certain sum in compensation *inter alia* for the complete withdrawal of, and abstention from, all forms of taxation on tobacco within the Province of Bombay in the first instance till the 31st day of March 1948;

AND WHEREAS for implementing the said agreement and possible future agreements of a like nature it is expedient to take power to suspend the provisions of the Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933;

IV of 1857. Bom. II of 1933.

AND WHEREAS the Governor of Bombay has assumed to himself under the Proclamation dated the 4th November 1939, issued by him under section 93 of the Government of India Act, 1935, all powers vested by or under the said Act in the Provincial Legislature;

26 Geo. 5, Ch. 2.

NOW, THEREFORE, in exercise of the said powers the Governor of Bombay is pleased to make the following Act:—

IV of 1857. Bom. II of 1933.

Short title.

1. This Act may be called the Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933 (Suspension) Act, 1945.

IV of 1857. Bom. II of 1933.

Suspension of operation of Tobacco Duty (Town of Bombay) Act, 1857, and Bombay (District) Tobacco Act, 1933.

2. (*1*) The Provincial Government may, by notification in the Official Gazette, suspend either indefinitely or for such period as may be specified in the notification, the operation of the Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933 (hereinafter called the said Acts).

(*2*) Where the operation of the said Acts has under sub-section (*1*) been suspended indefinitely, such suspension may at any time be removed by the Provincial Government by notification in the Official Gazette.

Refund of license fees.

3. Where the said Acts have been suspended under sub-section (*1*) of section 2, a licensee shall, in respect of any fee paid for a license granted to him under the provisions of the said Acts, be entitled to a refund of the proportionate amount of the license fee in respect of the period of the license which shall remainunexpired on the date on which a notification under sub-section (*1*) of section 2 comes into operation.

Effect of suspension of Acts.

4. The suspension of the said Acts shall not—

(*a*) affect any penalty, forfeiture or punishment incurred in respect of any offence committed against any provision of the said Acts; or

(*b*) affect any investigation, legal proceeding or remedy in respect of any such penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Acts had not been suspended.

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* The Act was repealed and re-enacted by Bom. 1 of 1948, s. 2.

[1] For the Statement, *see Bombay Government Gazette*, 1945, Part IV, page 3.